

AMENDMENTS TO THE SPECIFICATION:

Paragraph starting at line 16 of page 5 has been amended as follows:

Examples of the aforementioned polishing means include tapes and lapping plates. Flat and smooth tapes are preferred for this purpose, such as PET tapes. Flat and smooth lapping plates made of a metallic material such as copper and tin or a ceramic or plastic material may be suitably used. The lapping plate need not have a flat surface but may have a curved polishing surface such as a spherical surface or an uneven surface with indentations and protrusions. With the use of such a plate, prior art polishing pads such as comprising urethane as well as tapes become dispensable with the polishing agent of this invention being applied directly on the lapping plate, and the problems related to flatness and small-scale evenness can be properly addressed to.